### NYS BOARD OF REAL PROPERTY SERVICES



# COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2002

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Town of Canajoharie (city, town, village or county)

# PART ONE: GENERAL INFORMATION

(General Information and instructions for completing this form are contained in form RP-524-Ins)

2		
Name and telephone no. of owner(s)  Beech-Nut Nutrition Corp.	Mailing address of owner(s)     102 Church Street	
Day no ( )	Canajoharie, New York 13055	
Evening no. ( )	Attn: Ms. Kathy Swartz	
3. Name, address and telephone no. of representat (if applicable, complete Part Four on page 4.)	tive of owner, if representative is filing application	
Rowley, Forrest, O'Donnell & Beaumont,	P.C.	
20 Corporate Woods Boulevard, Albany	, New York 12211 (518) 434-6187	
4. Property location		
Church Street Street address	Canajoharre Village (if any)	
Town of Canajoharie	Montgomery	
City/Town	County	
Canajoharie		
School district  5. Property identification (see tax hill or assessment roll)		
Tax map number or section/block/lot 63	3.14-1-9	
Type of property: Residence	Farm Vacant land	
Commercial	Industrial X Other	
Description: Multi-story industrial plant		
. Assessed value appearing on the assessment	roll:	
6. Land \$ Total \$8,500,000		

# PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or determination is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1Purchase price of property	<u>\$</u>
a. Date of purchase:	
b. Terms:CashCo	ntractOther (explain)
c. Relationship between seller and purchas	ser (parent-child, in-laws, siblings, etc.):
d. Personal property, if any, included in putax receipt):	archase price (furniture, livestock, etc.; attach list and sale
2 Property has been recently offered for	sale (attach copy of listing agreement, if any):
When and for how long:	
How offered:	Asking price:
	attach copy): When By whom:
Purpose of appraisal:	Appraised value:\$
construction and present condition.	vements located on the property, including year of
	ed, constructed or additional improvements made:
Cost: \$	
Date started:	Date completed:
Complainant should submit construction of	ost details where available.
6. Property is income producing (e.g. least complainant is prepared to present detailed operating expenses, sales volume and incorporating expenses.	sed or rented), commercial or industrial property and the information about the property including rental income, ne statements.
7 Additional supporting documentation (	check if attached).

PART THREE: GROUNDS FOR COMPLAINT
A. UND (SESSMENT (Complete items 1-4)

1.	The assessment is unequal for the following leason: (check o				
	a. <u>x</u> The assessed value is at a higher percentage of value th assessment roll.	an the assessed value of other real property on the			
	bThe assessed value of real property improved by a one, two or three family residence is at a higher percentage of				
	full (market) value than the assessed value of other residual	dential property on the assessment roll or at a higher			
	percentage of full (market) value than the assessed value	of all real property on the assessment roll			
2.	The complainant believes this property should be assessed at	97.10% of full value based on one or more of			
	the following (check one or more):				
	a. x The latest State equalization rate for the city, town of	r village in which the property is located is 97 10 %			
	b The latest residential assessment ratio established fo	r the city town or village in which the residential			
	property is located. Enter latest residential assessment ratio	only if property is improved by a one, two or three			
	family residence %.				
	c Statement of the assessor or other local official that	property has been assessed at %			
	d. Other (explain on attached sheet).	property has over assessed at			
3.	Value of property from part one #7	\$2 500 000			
4.	Complainant believes the assessment should be reduced to	\$2,400,000			
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	B. EXCESSIVE ASSESSME	NT (check one or more)			
The	e assessment is excessive for the following reason(s):	(check one of more)			
	x The assessed value exceeds the full value of the property.				
	Assessed value of property	\$8 500 000			
b	. Complainant believes the assessment should be reduced to fu	11 value of (Part one #7) \$2,400,000			
C	Attach list of parcels upon which complainant relies for object	etion if applicable			
2_	The taxable assessed value is excessive because of the deni	al of all or portion of a partial exemption			
a	. Specify exemption (e.g., senior citizens, veterans, school tax	relief (STAR))			
b	. Amount of exemption claimed	\$			
C	. Amount granted, if any	\$			
d	. If application for exemption was filed, attach copy of applica	tion to this complaint.			
3 _	Improper calculation of transition assessment. (Applicable	only in approved assessing unit which has			
ac	lopted transition assessments)				
a.	Transition assessment	\$			
b	. Transition assessment claimed	\$			
	C. UNLAWFUL ASSESSME	NT (check one or more)			
The	assessment is unlawful for the following reason(s)				
1_	Property is wholly exempt. (Specify exemption (e.g., nonpr	ofit organization))			
2 _	Property is entirely outside the boundaries of the city, town	, village, school district or special district in			
W.	hich it is designated as being located.				
<sup>3</sup> _	Property has been assessed and entered on the assessment re-	oll by a person or body without the authority to			
m	ake the entry.				
4	Property cannot be identified from description or tax map n	umber on the assessment roll.			
٥	Property is special franchise property, the assessment of wh	ich exceeds the final assessment thereof as			
aei	termined by the State Board of Real Property Services. (Attach	copy of State Board certificate.)			
	D MARGET ACCEPTAGE				
The	D. MISCLASSIFICAT	ION (check one)			
hom	property is misclassified for the following research (relevant on testead and non-homestead tax rates):	ly in approved assessing unit which establish			
1011	Class designation on the aggregament and				
1.	Class designation on the assessment roll:				
2.	Complainant believes class designation should be:	ad and non-leave to-1 - 1			
	_The assessed value is improperly allocated between homeste	ad and non-nomestead real property.			
Allo	cation of assessed value on assessment roll	Claimed allocation			
Hon	nestead\$	Clauned anocation			
Non	-homestead\$				
	Control of the Contro				

# RP-524 (1/00) (rev.10/01) PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, <u>Kathy Schwartz</u>	, as complainant (or officer thereof) hereby
designate Rowley, Forrest, O'Donnell & Beaumont, F	P.C. to act as my representative in any and all proceedings
	town/village/ county of Canajoharie, Montgomery Count
for purposes of reviewing the assessment of my real prope	erty as it appears on the 2002 (year) tentative assessment
roll of such assessing unit.	*
	see attached authorization
Date	Signature of owner (or officer thereof)
PART FIVE:	CERTIFICATION
	are true and correct to the best of my knowledge and belief
	statement of material fact herein will subject me to the
provisions of the Penal Law relevant to the making an	
5/21/02	Dov, & C. Rowley
Date	Signature of owner or representative
	signature of owner of representative
PART SIX:	: STIPULATION
The complainant (or complainant's representative) and asse	
	following assessed value is to be applied to the above described
property on the(year) assessment rolls	Land \$Total \$
[ ] (Check box if stipulation approves exemption indicate	
	2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
*	<u></u>
Complainant or representative Assessor	Date
	BOARD OF ASSESSMENT REVIEW
	sposition
Unequal assessment	Excessive Assessment
Unlawful assessment	Misclassification
Ratification of stipulated assessment	No change in assessment
Reason:	
Reason	
Vote on com	nplaint
All concur	
All concur except:	against abstain absent
Name	
	against abstain absent
Name	
Tentative assessment C	Decision by
Transition assessment (if any)\$	
Exempt amount\$	\$
Taxable assessment\$	\$ \$
	· ·
Class designation and allocation of assessed value (if any)	
Homestead\$	<u>\$</u>
Non-homestead\$\$	\$\$
Date notification mailed to complainant	

# **AUTHORIZATION**

THE UNDERSIGNED, being the owner(s) of certain real property located in the Town of Canajoharie, County of Montgomery, and being more specifically identified as Section 63.14, Block 1, Lot 9 on the assessment roll thereof for the year 2002-2003, hereby authorizes Rowley, Forrest, O'Donnell & Beaumont, P.C., to act as agent for the undersigned with respect to:

- Making a statement complaining of the assessment of said property and filing said complaint with Assessor or the Board of Assessment Review pursuant to Section 512 et al of the Real Property Tax Law; and
- 2. Verifying and filing a Petition pursuant to Section 706, et al., of the Real Property Tax law for the review and reduction of said tax assessment.

Datado	5/10	loo
Dated:	5/10	102

By: Kathy Swarts

Michael Campion
Kathy Swartz
Plant Controller